

Notice Of Increase In Real Estate Assessment

☐ Township ☐ City ☐ District _____
(Check one) (Name of Twp/City/District)

You are hereby notified, in accordance with North Dakota Century Code § 57-12-09 or § 57-14-08(4) that the assessor has made a change in the real estate assessment on property you own described as follows:

Real Estate Description, County of _____:

| | True & Full Value* |
|---|--------------------|
| Current Year Assessment (_____)..... (year) | \$ _____ |
| Last Previous Assessment (_____)..... (year) | \$ _____ |
| Change in Assessment..... | \$ _____ |
| Reason for Increase in Value: _____ _____ | |

Hearing Schedule

A property owner may appeal the current year's assessment by contacting the assessor or the boards of equalization which scheduled hearings as follows:

| | | |
|---|------|------|
| _____ Township/City Board of Equalization | | |
| Hearing location | Date | Time |

| | | |
|------------------------------------|------|------|
| _____ County Board of Equalization | | |
| Hearing location | Date | Time |

| | | |
|-------------------------------------|------|------|
| _____ Special Board of Equalization | | |
| Hearing location | Date | Time |

Name of assessment official _____

Mailing address _____ Date _____

City, State, Zip _____ Phone No. _____

* As provided for in N.D.C.C. §§ 57-02-27.1 and 57-02-27.2

Notice of Increase in Real Estate Assessment

57-12-09. Written notice of increased assessment to real estate owner. When any assessor has increased the true and full valuation of any lot or tract of land together with any improvements thereon by fifteen percent or more of the last assessment, written notice of the amount of increase over the last assessment and the amount of the last assessment must be delivered by the assessor to the property owner or mailed to the property owner at the property owner's last known address except that no notice need be delivered or mailed if the true and full valuation is increased by less than three thousand dollars. The tax commissioner shall prescribe suitable forms for this notice and the notice must show the true and full value as defined by law of the property, including improvements, that the assessor used in making the assessment for the current year and for the year in which the last assessment was made and must also show the date prescribed by law for the meeting of the local equalization board of the assessment district in which the property is located and the meeting date of the county equalization board. The notice must be mailed or delivered to the property owner at least ten days in advance of the meeting date of the local equalization board and must be mailed or delivered at the expense of the assessment district for which the assessor is employed.

Township Board of Equalization

The township board of equalization consists of the members of the township board of supervisors. The board meets annually at its usual meeting place on the second Monday in April. However, if a person is the assessor for two or more townships or cities, the township clerk, after consulting with the assessor, sets an alternate date in April for the equalization meeting. At least ten days before the alternate meeting, the township clerk posts a notice at the usual meeting place and publishes a notice in the official newspaper of the township. The notice must state the meeting time and day in April. See N.D.C.C. § 57-09-01.

City Board of Equalization

The city board of equalization consists of the members of the city governing body. The board meets annually at its usual meeting place on the second Tuesday in April. However, if a person is the assessor for two or more cities or townships, the city auditor, after consulting with the assessor, sets an alternate date in April for the equalization meeting. At least ten days before the alternate meeting, the city auditor posts a notice at the usual meeting place and publishes a notice in the official newspaper of the city. The notice must state the meeting time and day in April. See N.D.C.C. § 57-11-01.

County Board of Equalization

The county board of equalization consists of the members of the county commission and meets within the first ten days of June of each year at its usual meeting place to review and equalize assessments. See North Dakota Century Code § 57-12-01.

State Board of Equalization

The state board of equalization meets annually on the second Tuesday in August on the grounds of the state capitol to examine and compare the assessments of taxable property as returned by the counties in the state. The board proceeds to equalize the values so that all assessments of similar taxable property are uniform and equal throughout the state at the true and full value as required by law.

In equalizing individual assessments, the board may reduce the assessment on any separate piece or parcel of real estate if the taxpayer appealed the assessment to the board either by appearing personally or by a representative before the board or by mail or other communication to the board to explain the reasons for requesting the reduction. The board does not have the authority to reduce an assessment unless *the taxpayer has first appealed the assessment to the township or city board of equalization and county board of equalization where the property was assessed*. See N.D.C.C. §§ 57-13-03 and 57-13-04.

57-14-08. General reassessment of property - Allowance. A reassessment may be made as follows:

1. Upon the filing of a petition signed by not less than ten freeholders in a political subdivision, or by the governing body of that subdivision, requesting a reassessment of property in the subdivision or upon investigation by the board of county commissioners, the board of county commissioners, before October first, may order a reassessment of any class of property, or of all property, located within the subdivision or within any subdivision if, in its opinion, taxable property located within the subdivision has escaped assessment in whole or in part, or has been assessed unfairly, or has not been assessed according to law.

...

4. When any special assessor has increased the true and full valuation of any lot or tract of land together with any improvements to that lot or tract of land by fifteen percent or more of the last assessment, written notice of the amount of increase over the last assessment and the amount of the last assessment must be delivered by the special assessor to the property owner or mailed to the property owner at the property owner's last-known address except that no notice need be delivered or mailed if the true and full valuation is increased by less than three thousand dollars. The tax commissioner shall prescribe suitable forms for this notice and the notice must also show the true and full value as defined by law of the property, including improvements, that the special assessor used in making the reassessment and must also show the date prescribed by law for the meeting of the special board of equalization of the assessment district in which the property is located. This notice must be mailed or delivered to the property owner at least ten days in advance of the meeting date of the special board of equalization and must be mailed or delivered at the expense of the assessment district for which the special assessor is employed.